

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ, चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL
CHANDIGARH BENCH, 'A', CHANDIGARH

**BEFORE SHRI LALIET KUMAR, JUDICIAL MEMBER &
SHRI KRINWANT SAHAY, ACCOUNTANT MEMBER**

आयकर अपील सं./ **ITA No. 1641/CHD/2025**

निर्धारण वर्ष / Assessment Year : 2025-26

U/s 12AA

Haryana Pythian Association, House No. 36, Sector 15, Panchkula 134109	बनाम Vs.	The CIT(E), Chandigarh
स्थायी लेखा सं./ PAN NO: AAEAH3842C		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

And

आयकर अपील सं./ **ITA No. 1642/CHD/2025**

निर्धारण वर्ष / Assessment Year : 2025-26

U/s 80G

Haryana Pythian Association, House No. 36, Sector 15, Panchkula 134109	बनाम Vs.	The CIT(E), Chandigarh
स्थायी लेखा सं./ PAN NO: AAEAH3842C		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

(PHYSICAL HEARING)

निर्धारिती की ओर से/Assessee by : Sh. Parikshit Aggarwal, CA

राजस्व की ओर से/ Revenue by : Sh. Manav Bansal, CIT DR

सुनवाई की तारीख/Date of Hearing : 12.02.2026

उदघोषणा की तारीख/Date of Pronouncement : 25.02.2026

आदेश/Order**Per Krinwant Sahay, AM :**

Captioned appeals have been filed by the assessee against the separate orders each dated 29.10.2025 passed by the Ld. CIT, Exemptions, Chandigarh

2. At the outset, ld. Counsel for the Assessee submitted that through the identical grounds raised in both the appeals, the foremost grievance of the Assessee is that the Ld. CIT(E), Chandigarh erred in violating the principal of natural justice by not providing reasonable opportunity of being heard to the applicant and passed the orders by rejecting the applications of the Assessee for Registration u/s 12AA / 80 G of the Act and as such the orders passed by the Ld. CIT(E) in both the appeals deserves to be quashed.

3. Per contra, Ld. DR relied on the order of the Ld. CIT(E).

4. We have considered the findings given by the Ld. CIT(E) in the orders wherein, the Ld. CIT(E) had directed

the Assessee to furnish supporting evidence to demonstrate the nature and genuineness of the charitable activities but no corroborative documentary evidence / details or other verifiable records were furnished by the Assessee and in the absence of any documentary evidences / details, the Ld. CIT(E) rejected the applications of the Assessee for grant of registration in both the cases. From the orders of the Ld. CIT(E), it is evident that opportunities were given to be Assessee but the Assessee did not comply with. It neither filed the required details nor documents as sought by the Department. It is a very serious thing where Assessee's / applicants are not appearing nor filing the requisite information before the lower authorities and directly coming to the Tribunal. Therefore, as discussed with ld. AR, a cost of Rs. 5,000/- (Rs. Five thousand only) is imposed upon the Assessee which is required to be deposited by the Assessee in the '*Poor Patient Welfare Fund*' maintained by PGIMER, Chandigarh within 15 days of receipt of this order.

5. However, ongoing through the material available on record and considering that the submissions of the Assessee were not considered by the Ld. CIT(E) and keeping in view the element of natural justice, we feel one more opportunity needs to be provided to the Assessee to produce and furnish necessary documents / information before the Ld. CIT(E). In view of this, the matter in both the appeals are restored to the file of the CIT(E) for decision afresh. Needless to say, that the ld. CIT(E) will give proper opportunity to the Assessee to present its case and to furnish necessary evidences and details. The Assessee is also directed to present its case before the Ld. CIT(E) as and when called for and will not contribute in unnecessary delay in the hearing of the appeal.

6. In the result, the appeals of the Assessee stand allowed for statistical purposes.

Order Pronounced on 25.2.2026.

Sd/-

(**LALIET KUMAR**)
Judicial Member

“आर.के.”

Sd/-

(**KRINWANT SAHAY**)
Accountant Member

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
5. गार्ड फाईल/ Guard File

सहायक पंजीकार/ Assistant Registrar